



Michigan Department of Licensing and Regulatory Affairs
Liquor Control Commission (MLCC)
Constitution Hall – 525 W. Allegan, Lansing, MI 48933
Mailing Address: PO Box 30005, Lansing, MI 48909
Toll Free 866-813-0011 – www.michigan.gov/lcc

Excise Tax Reporting Information for All Licensees

The Liquor Control Commission made changes to its tax collection and reporting systems effective in February 2015 to comply with Public Acts 48 and 49 of 2014 (which became part of MCL 436.1301 and MCL 436.1409). Based on these changes, please follow the following guidelines when submitting excise tax reports:

- You **MUST** use the name under which your business is licensed on all tax reporting documents, not your DBA (Doing Business As) name.
- You must use your MLCC LICENSE number on all documents, not your Business ID (BID) number.
- You **MUST** submit a separate tax report and check for each type of product (Beer, Wine, and Mixed Spirit) that you manufacture and/or distribute.
- Please use the most current and accurate forms for your particular type of license. These forms are posted on our website, www.michigan.gov/lcc under the [Financial Management Division section](#) of the Commission Forms webpage.
- Please submit sales reports that are legible and in a large enough font size to be easily readable. Please submit licensee sales reports that are sortable or that are already sorted by size. The sales reports **MUST** match your tax reports. Reports that we can't use will be returned to you and **MUST** be revised and resubmitted. Excel spreadsheets are preferred for the sales reports.
- Please do not convert all of the sizes on your spreadsheet to one size on your tax report. Please list the quantity for each size separately.
- Please make sure what is reported on your tax report is the same as what is reported on your licensee sales report spreadsheet. If there are differences in the totals, please explain the differences between the spreadsheet and the tax report. The totals on each report **MUST** match.
- Please remember, CIDER and MEAD are WINE and MALT based products are BEER.
- Please **DO NOT** report and pay tax on non-alcoholic product, wholesale to wholesale sales, out of state sales, or military/Indian reservation sales.
- Please provide an email address for communications from the Commission.

The Michigan Liquor Control Commission does not process or collect Michigan sales tax and cannot advise on sales tax related questions. All sales tax questions should be directed to the Michigan Department of Treasury at 517-636-6925.